

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH  
CENTRAL DIVISION

<p>UNITED STATES OF AMERICA,</p> <p>Petitioner,</p> <p>vs.</p> <p>STACY L. CHRISTENSEN, STACY ASHLEY DESIGNS,</p> <p>Respondent.</p>	<p>MEMORANDUM DECISION AND ORDER ADOPTING REPORT AND RECOMMENDATION</p> <p>Case No. 1:08-CV-154 TS</p>
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This matter is before the Court for review of the Magistrate Judge's April 13, 2009 Report and Recommendation. The Magistrate Judge recommended that the Court find that Respondent failed to show cause that he should not be compelled to comply with the Summons, and order Respondent to provide the information required by the Summons to the IRS no later than thirty days after the Report and Recommendation is adopted.

The Report and Recommendation notified Respondent that he had ten days to file an objection to the Report and Recommendation and that the failure to file an objection may constitute waiver of those objections on appellate review. Respondent has not filed a timely objection.

If, as in this case, there is no objection to the Report and Recommendation, the Court applies the “clearly erroneous” standard.<sup>1</sup> Under the clearly erroneous standard, this Court will affirm the Magistrate Judge’s ruling “unless it ‘on the entire evidence is left with the definite and firm conviction that a mistake has been committed.’”<sup>2</sup>

Having reviewed the Report and Recommendation the Court finds that the Report and Recommendation is not clearly erroneous. Accordingly, it is therefore


ORDERED that the Magistrate Judge’s Report and Recommendation (Docket No. 11) is ADOPTED IN FULL. It is further

ORDERED that Respondent has failed to show cause why he should not be compelled to comply with the Summons. It is further

ORDERED that Respondent shall provide the information required by the Summons to the IRS no later than thirty days after the date of this Order.

DATED May 11th, 2009

BY THE COURT:

  
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TED STEWART  
United States District Judge

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<sup>1</sup>28 U.S.C. § 636(b)(1) (requiring de novo review of only “those portions of the report or specified proposed findings or recommendations to which objection is made”) and Fed. R. Civ. P. 72(b) (3) (same).

<sup>2</sup>*Ocelot Oil Corp. v. Sparrow Indus.*, 847 F.2d 1458, 1464 (10th Cir. 1988) (quoting *United States v. United States Gypsum Co.*, 333 U.S. 364, 395 (1948)).